

Deloitte & Touche LLP
2200 Ross Ave. Ste. 1600
Dallas, Texas 75201-6703
Telephone: 214.840.7360
Facsimile: 214.880.5360
Jimmy Berry

Independent Audit and Advisory Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,¹

Debtors.

)
)
) Chapter 11

) Case No. 18-23538 (RDD)

) (Jointly Administered)
)
)

**TENTH MONTHLY FEE STATEMENT OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS INDEPENDENT AUDITOR AND ADVISORY SERVICES PROVIDER TO
THE DEBTORS FOR THE PERIOD
FROM OCTOBER 1, 2019 THROUGH OCTOBER 31, 2019**

Name of Applicant:	Deloitte & Touche LLP
Authorized to Provide Services as:	Independent Audit and Advisory Services Provider to the Debtors
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to October 15, 2018 by Order entered January 22, 2019
Period for which Compensation and Reimbursement is Sought:	October 1, 2019 through October 31, 2019

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears de Puerto Rico, Inc. (3626)); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation (4658)); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

Amount of Compensation Sought as Actual, Reasonable, and Necessary: \$ 12,270.00

80% of Fees Sought: \$ 9,816.00

Amount of Expense Reimbursement Sought: \$ 0.00

Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%): \$ 12,270.00

20% Holdback Amount: \$ 2,454.00

PRIOR FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/15/19 Dkt. 2855	10/15/18 – 11/30/18	\$1,411,044.00	\$20,031.02	\$1,128,835.20	\$20,031.02
04/03/19 Dkt. 3025	12/01/18 – 12/31/18	\$580,935.00	\$11,451.92	\$464,748.00	\$11,451.92
04/15/19 Dkt. 3221	01/01/19 – 01/31/19	\$173,211.50	\$9,300.27	\$138,569.20	\$9,300.27
04/15/19 Dkt. 3222	02/01/19 – 02/28/19	\$159,580.00	\$6,371.45	\$127,664.00	\$6,371.45
07/08/19 Dkt. 4447	03/01/19 – 03/31/19	\$80,195.50	\$0.00	\$64,156.40	\$0.00
07/17/19 Dkt. 4548	04/01/19 – 05/31/19	\$8,790.00	\$0.00	\$7,032.00	\$0.00
08/05/19 Dkt. 4736	06/01/19 – 06/30/19	\$2,380.00	\$0.00	\$1,904.00	\$0.00
09/19/19 Dkt. 5191	07/01/19 – 08/31/19	\$28,780.00	\$0.00	\$23,024.00	\$0.00
11/21/2019 Dkt. 6069	09/01/19 – 09/30/19	\$19,750.00	\$0.00	Pending	Pending

CUMULATIVE TIME SUMMARY BY PROFESSIONAL

For the Period from October 1, 2019 through October 31, 2019

Out of Scope Audit Services

Professional	Level	Rate	Hours	Fees
Berrill, Liz	Partner/Principal	\$600.00	0.3	\$180.00
Berland, Taylor	Manager	\$400.00	8.8	\$3,520.00
Lakic, Teodora	Staff/Consultant	\$200.00	17.2	\$3,440.00
Paradowski, Colton	Staff/Consultant	\$200.00	20.7	\$4,140.00
Professional Subtotal :			47.0	\$11,280.00

Preparation of Fee Applications

Professional	Level	Rate	Hours	Fees
Abrom, Carisa	Senior Consultant	\$300.00	3.3	\$990.00
Professional Subtotal :			3.3	\$990.00

TOTAL HOURS AND FEES REQUESTED	50.3	\$12,270.00
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CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period from October 1, 2019 through October 31, 2019

Categories	Hours	Fees
Out of Scope Audit Services	47.0	\$11,280.00
Preparation of Fee Applications	3.3	\$990.00
Fee's Category Subtotal :	50.3	\$12,270.00

Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
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Out of Scope Audit Services

10/01/2019

Berland, Taylor	Prepare laptops for successor auditor working paper review.	\$400.00	4.3	\$1,720.00
Berrill, Liz	Issuance and distribution of final workpaper review acknowledgement letter.	\$600.00	0.3	\$180.00
Paradowski, Colton	Monitor the successor auditors during the Sears workpaper review.	\$200.00	3.9	\$780.00

10/02/2019

Lakic, Teodora	Monitor the successor auditors during the Sears workpaper review.	\$200.00	8.1	\$1,620.00
Paradowski, Colton	Monitor the successor auditors during the Sears workpaper review.	\$200.00	7.9	\$1,580.00

10/03/2019

Lakic, Teodora	Monitor the successor auditors during the Sears workpaper review.	\$200.00	9.1	\$1,820.00
Paradowski, Colton	Monitor the successor auditors during the Sears workpaper review.	\$200.00	8.9	\$1,780.00

10/28/2019

Berland, Taylor	Review audit workpaper for successor auditor review.	\$400.00	1.7	\$680.00
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10/29/2019

Berland, Taylor	Archive the audit workpaper for the successor working paper access review.	\$400.00	2.8	\$1,120.00
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Subtotal for Out of Scope Audit Services:

47.0 \$11,280.00

Preparation of Fee Applications

10/10/2019

Abrom, Carisa	Prepare September monthly fee statement.	\$300.00	1.0	\$300.00
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10/25/2019

Abrom, Carisa	Update September monthly fee statement.	\$300.00	1.3	\$390.00
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Sears Holdings Corporation

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

October 01, 2019 - October 31, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
10/28/2019				
Abrom, Carisa	Finalize September monthly fee statement.	\$300.00	1.0	\$300.00
Subtotal for Preparation of Fee Applications:			3.3	\$990.00
Total			50.3	\$12,270.00

Recapitulation

Name	Rate	Hours	Fees
Berrill, Liz	\$600.00	0.3	\$180.00
Berland, Taylor	\$400.00	8.8	\$3,520.00
Abrom, Carisa	\$300.00	3.3	\$990.00
Lakic, Teodora	\$200.00	17.2	\$3,440.00
Paradowski, Colton	\$200.00	20.7	\$4,140.00